Sales Tax - Licenses (Requirements)

Who is required to obtain a sales tax license?

Any individual or business who has a permanent location where retail sales are conducted on a regular basis must obtain a standard state sales tax license. If an individual or business plan to sell tangible personal property "wholesale" they must also file for a standard sales tax license as a wholesaler. Vendors of taxable services must also obtain a sales tax license and charge and remit state sales tax for items sold in order to perform the service.

Additionally, if a retailer with a fixed or permanent location engages in a single or multiple event apart from their regular place of business they must apply for a single or multiple event license.

If a business has more than one permanent sales location, each location must have a standard sales tax license. Standard sales tax licenses and licenses for wholesalers must be applied for on form <u>CR 0100 "Colorado Business Registration."</u>

Businesses that have no permanent physical location but rather sell goods at fairs, festivals, crafts shows, etc. must apply for a Special Event License. Individuals or businesses that sell retail at more than one special event within a two-year period must file for a Multiple Events License. Single or Multiple Event Licenses are applied for on Form DR 0589 "Vendor Special Event License Application for Single or Multiple Events."

(See <u>FYI Sales 9 "Sales Tax Licenses"</u> for more information). See also "<u>Licenses</u>" (Types of Licenses). See also "<u>License Fees</u>."